Fiji Tourism Investment Prospectus 2026

Investment Fiji

TOURISM FIJI

Tourism in Fiji: An introduction

Located in the heart of the South Pacific, Fiji consists of 333 tropical islands and is a popular tourism destination for visitors from around the world. Fiji's renowned culture of hospitality and resourcefulness delivers exceptional value for investors. There are many examples of commercial success resulting from investment ventures by international partners.

The tourism industry contributes significantly to Fiji's economy and is the country's largest foreign exchange earner, contributing around 40% to Fiji's Gross Domestic Product (GDP) with 986,367 visitors in 2025.

This comes from Fiji's consistent, high impact global marketing and sustainable development approaches, including commitments to the environment and Fiji's rich cultural diversity. This growth in international visitor arrivals requires an associated increase in capacity and new products, facilities and services, thus paving the way for investment opportunities. In the short to medium term, an additional 4,000 rooms are required to meet growing demand.

This Investment Prospectus includes information on the tourism market, the post-pandemic recovery, Fiji's strengths and global recognition in the tourism sector, as well as government incentives and support.

Message from Investment Fiji.

Ni Sa Bula Vinaka!

Building from the momentum of previous years, Investment Fiji is steadfast in creating a sustainable tourism sector that will continue to drive the country's economy. Tourism remains our most vital industry, contributing 40% to Fiji's Gross Domestic Production. Our work at Investment Fiji is closely linked to this sector, as we serve as the primary bridge between global investors and the local opportunities that help our islands thrive. We are committed to making the investment process as smooth as possible, ensuring that every new project adds value to our economy and our people.

The Asia-Pacific Hotel Industry Conference & Exhibition (AHICE) Fiji Investment in Tourism Summit is a key platform for this mission. It allows us to showcase Fiji's business-friendly environment and build the partnerships needed to expand our tourism infrastructure. By working together at this summit, we can ensure Fiji remains a top destination for sustainable growth and innovation.

Investment Fiji is dedicated to maintaining a stable and transparent environment where investors can thrive. Our focus is on attracting quality investments that respect our unique culture and environment, ensuring the industry remains vibrant for future generations. We are here to provide the direct support and data required to turn your vision into a reality. The AHICE Summit is the perfect place to connect with our team and explore the robust pipeline of projects we have ready for development.

We look forward to a successful and inspiring AHICE Fiji Investment in Tourism Summit and to welcoming you to our shores to explore these exciting opportunities.

Vinaka vakalevu

TOURISM FIJI

Message from Tourism Fiji.

Ni Sa Bula Vinaka!

On behalf of the Fijian Government, we extend a warm invitation to global investors to explore the abundant opportunities within Fiji's thriving tourism industry.

As the heart of the South Pacific, Fiji is committed to fostering a vibrant business environment while embracing our unique cultural background and tropical lifestyle. Our investment-friendly policies not only cater to traditional sectors but also embrace the evolving landscape of sustainable tourism.

Deputy Prime Minister and Minister for Tourism and Civil Aviation, Hon. Viliame Gavoka, highlights Fiji's ongoing potential for investment in tourism: "With visitor numbers growing and international connectivity expanding, there are opportunities across hospitality, resorts, and tourism services. We welcome investors to support the sustainable growth of Fiji's tourism industry."

Ilisapeci Matatolu, Chair of Tourism Fiji, adds: "Fiji's tourism sector has demonstrated resilience and recovery, and strategic investment is key to sustaining this momentum. By focusing on sustainable and innovative projects, we can ensure the sector continues to grow while preserving the culture and environment that make Fiji unique."

Dr. Paresh Pant, CEO of Tourism Fiji, notes: "Fiji's tourism market is robust, with demand increasing across multiple destinations. This presents opportunities for both new developments and the enhancement of existing offerings. We encourage investments that support sustainable accommodation, authentic experiences, and infrastructure that enhances the visitor journey, ensuring Fiji remains a leading South Pacific destination."

We look forward to a successful and inspiring AHICE Fiji Investment in Tourism summit.

Vinaka-vakalevu

TABLE OF CONTENT

Where we are : 2025

986,367
VISITOR ARRIVALS

79%
HOLIDAY/
VACATION VISITORS

$404
AVERAGE
DAILY SPEND

9.5
NIGHTS :
AVERAGE LENGTH OF STAY

405
LICENSED
ACCOMMODATION
PROVIDERS

$601
AVERAGE
ADR

76%
OCCUPANCY
RATES

40%
ECONOMY
CONTRIBUTION

36.5%
TOTAL
EMPLOYMENT

12,000
ROOMS AVAILABLE

$467
REVENUE PER
AVAILABLE ROOM

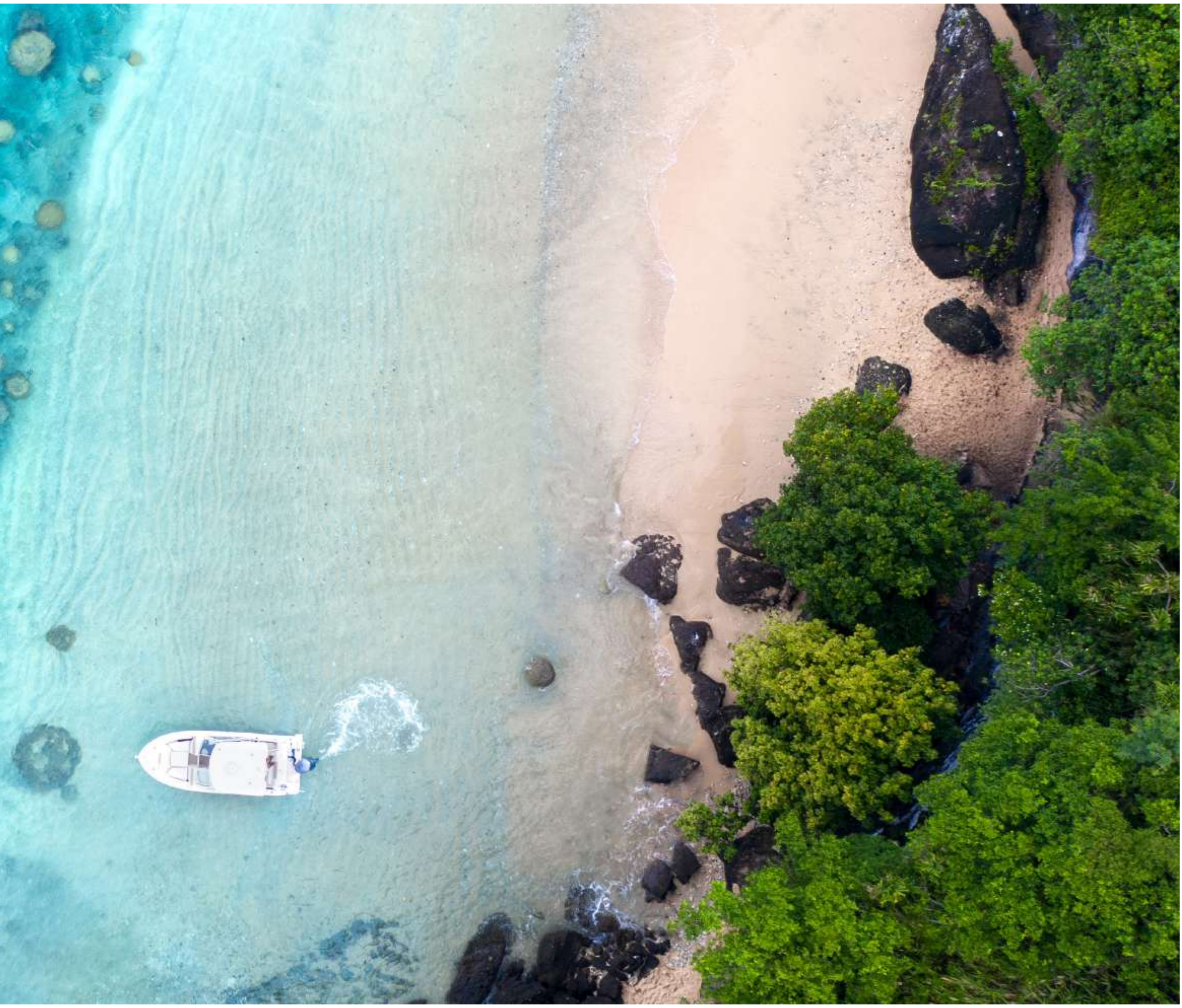
Why invest in Fiji's Tourism Sector?

STRONG MARKET DEMAND:

- Fiji has thrived significantly, with the total number of arrivals for 2025 reaching 986,367 - 110% of pre-pandemic numbers (2019).
- Pre-pandemic, Fiji saw a 23% growth in tourist expenditure in the country between 2015-19: pent-up tourism demand post-pandemic looks set to see that growth trend continue.

A WEALTH OF OPPORTUNITIES:

- Accommodation (including upscale resorts and boutique hotels, eco-lodges, MICE facilities, transit hotels); Supporting Infrastructure (inter-island transport); Adventure Tourism; Medical Tourism; Sports Tourism; Attractions and Tours.
- Numerous sites across the archipelago with high-yielding visitor numbers.
- A portfolio of identified owners and potential partners with investment projects ready to pitch.



A SOPHISTICATED TOURISM CLUSTER WITH STRONG CAPABILITIES:

- Major global tourism and hospitality brands have already made Fiji their home.
- A suite of national tourism accolades and award-winning tourism entities.

EXTENSIVE GOVERNMENT PROVISIONS, INCENTIVES AND SUPPORT:

- Attractive fiscal incentives, including a 50% tax deduction on CAPEX on site developments and a tax exemption structure ranging from 5-20 years, depending on the investment size.
- The Fiji Government's investment promotion agency – Investment Fiji – ready and willing to advise and support you every step of the way.

What does tourism in Fiji offer?

Tourism is Fiji's largest industry and a core pillar of the country. It supports families, grows communities, provides jobs, and facilitates cultural maintenance. Globally we position Fiji as a place 'where happiness comes naturally' celebrating our stunning environment, and a culture founded on family, sharing, connection and living in harmony with nature.

Five brand pillars for tourism in Fiji which demonstrate a core range of authentic experiences visitors can have, such as:

NATURAL ENVIRONMENT

We believe happiness is derived from the natural over the material, we connect you to nature's pristine wonders. Explore the wonders of Fiji that have formed over thousands of years and connect with nature e.g. hiking lush mountains and waterfalls in the interior of Fiji.

ADVENTUROUS EXPERIENCES

We believe happiness is living in the moment and enjoying and sharing experiences with those around you; we invite you to come and try out all the perfect adventurous moments Fiji's 300+ islands have to offer. For those seeking adrenaline-filled drift adventures, experience places like Rainbow Reef - an underwater paradise discovered by Jacques Cousteau and known as the soft coral capital of the world.

COMMUNITY CONNECTIONS

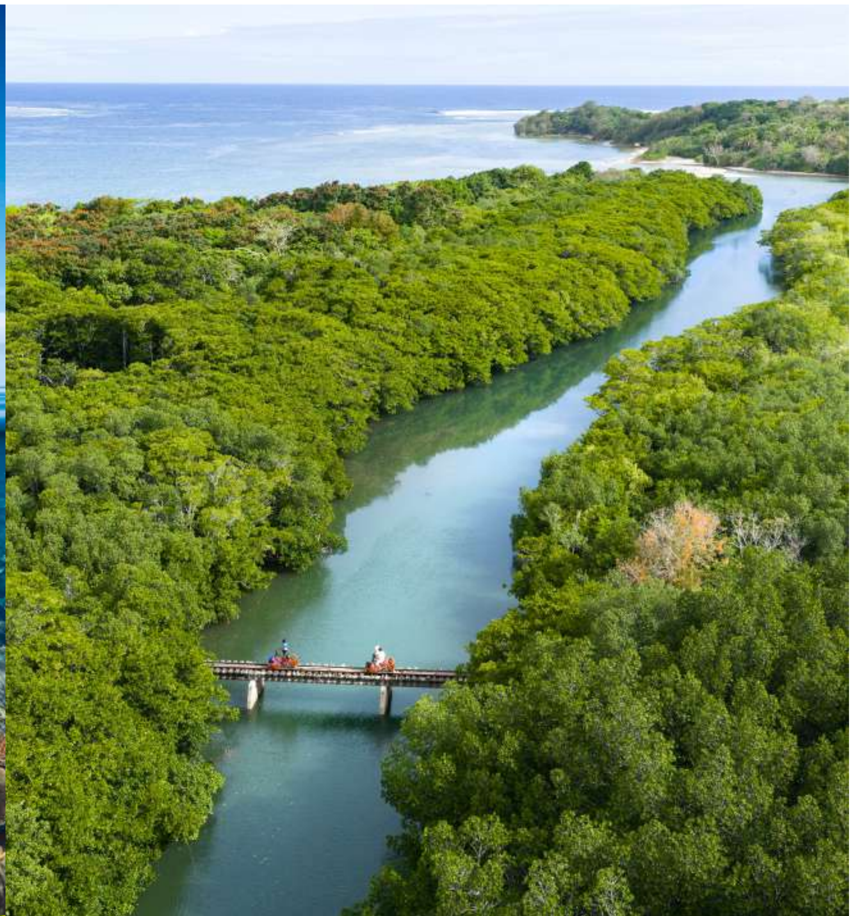
We believe happiness is derived from close familial and community ties; our family will warmly welcome yours to Fiji with open arms; a welcoming spirit where we encourage you to instantly feel at home. Take part in a traditional ceremony such as Kava drinking, which dates to 3 millennia ago. The botanical marvel has been used in Fiji as a form of welcome at traditional social gatherings and in cultural and religious ceremonies.

RECHARGE & RECONNECT

We believe happiness is living life at a slower pace, we invite you to Fiji to enjoy world-famous Fijian hospitality in some of the world's most luxurious and beautiful spot. Soothe the soul with activities such as a dip in the mud pools and hot springs or a relaxing massage by the beach for a therapeutic experience that offers a natural remedy to help replenish the mind, body and spirit.

FOOD & DRINK

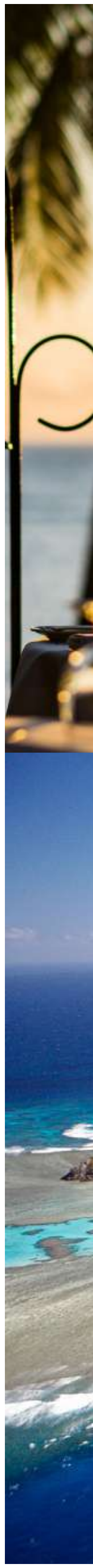
We believe happiness is everyone gathered together to share a meal, we are generous with sharing our local produce and diverse range of cuisines. From market delicacies to a splurge on a personalised chef experience as in Fiji we use 'cooking with heart and soul' approach to food.



Dispersal of visitors in Fiji.

SUVA	NADI	LAUTOKA	CORAL COAST
7%	37%	4%	23%

MAMANUCAS & YASAWAS	NORTHERN DIVISION	OTHERS
19%	2%	8%



Investment opportunities.

ACCOMMODATION GAP:
The growth in international visitor arrivals requires an associated increase in capacity and new products, facilities, and services, paving the way for investment opportunities.
In the short to medium term, additional rooms are required to meet growing demand.

SUPPORTING INFRASTRUCTURE:
Essential services and infrastructure are needed to accommodate increased demand and ensure all areas are accessible, especially the outer islands. Opportunities exist for the development of inter-island transfer boats, seaplanes, cruise/yacht terminals, etc.

THEME PARKS:
Potential to develop theme parks to attract the growing number of amusement and water park enthusiasts.

ATTRACTIONS, ENTERTAINMENT & TOURS:
To enhance the visitor experience, there is a need to invest in tourist attractions such as culture, heritage, and entertainment. For example, museums, cultural centres, bars, and nightclubs serve as anchor attractions in dense tourism areas such as Nadi.

ADVENTURE TOURISM:
Activities such as hiking, trail walks, snorkeling and diving are becoming increasingly popular among travelers.

EDUCATIONAL TOURISM:
Market demand can easily enable educational travel organisations to develop educational packages and trips.

RETAIL:
Investment in high end retail shopping that looks at the development and enhancement of Fiji Made products to ensure an immersive visitor experience.

STATE OF THE ART SPORTS FACILITIES:
Fiji aims to enhance the quality of sports infrastructure, attracting international sporting events and creating opportunities for local athletes to excel on a global stage.

SPORTS-FOCUSED PACKAGES:
The potential to develop sports-focused packages considering that Fiji has hosted a number of international sporting events, which included the Pacific Nations Cup, the Netball World Cup Oceania qualifier, and the OFC Women's Nations Cup. Fiji is also a scene for active Sports Tourism activities such as Eco Challenge, the Survivor series, the Namosi Marathon, where participations bring huge ripple effects via their international contingent.

ANCILLARY EVENTS:
These events, positioned around the main event, can provide additional opportunities for partner activation and exposure. They are also a means to enhance fan connectivity.

MEDICAL FACILITIES:
Improving medical facilities and more medical infrastructure for the large number of elderly tourists.

COSMETIC SERVICES:
Facilities for surgical and non-surgical cosmetic treatments while enjoying Fiji's beautiful landscape.

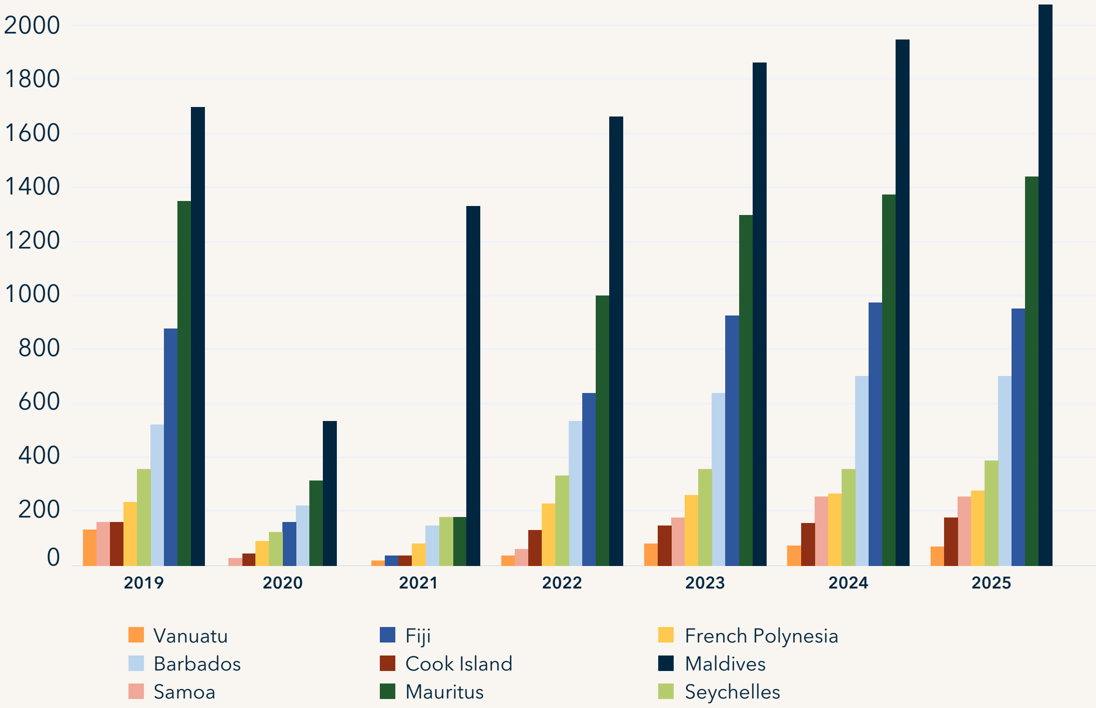
RETIREMENT VILLAGE:
Aged care facility and retirement village as most of the ageing population including Fiji diaspora like warm, tropical climates.

Tourism – A billion-dollar opportunity:

- Post pandemic, Fiji's recovery has been outstanding, with growth in annual visitor arrivals by 46% and tourist expenditure growth by 14.6% in comparison to pre-pandemic. Fiji's economy surpassed 2019 levels in 2023, a year in advance of the projected recovery.

- Fiji's surge in visitor arrivals and robust tourism revenue generation highlight the sector's pivotal role in Fiji's economic landscape. , Fiji welcomed 986,367 visitors, with holiday travellers constituting a significant majority at 79%. This influx highlights Fiji's appeal as a travel destination, with key source markets including Australia, New Zealand, the USA, and China.

ANNUAL VISITOR ARRIVALS (IN 000'S): 2019-2025



Source: UNWTO

Regionally and globally connected.

AIR CONNECTIVITY:

- Fiji has two international airports, Nadi International Airport on the western side of Viti Levu and Nausori International Airport near the capital city of Suva.
- Nadi airport is served by several international airlines, including Fiji Airways, Qantas, Air New Zealand and Virgin Australia. Suva airport (Nausori) has international services to Auckland and Sydney on Fiji Airways, and regular connection services to the majority of international flights which are served by Nadi.
- Direct services to and from Australia, New Zealand, USA, Singapore, Hong Kong, Tuvalu, Hawaii, Kiribati, Canada, Japan, Samoa and Tonga.
- **Fiji Airways** currently flies to 25 destinations in 14 countries and territories, including oneworld hubs Sydney, Hong Kong, Dallas/Fort Worth and Tokyo.

SEA CONNECTIVITY:

- Fiji has several ports located on the main islands of Viti Levu and Vanua Levu, as well as on some of the smaller islands. The main ports are Suva and Lautoka on Viti Levu, and Savusavu and Labasa on Vanua Levu.
- These ports are served by a range of domestic and international shipping companies, including Fiji Shipping Corporation, Maersk Line, and Swire Shipping.
- Fiji is also a popular destination for luxury cruise lines such as Carnival Corporation: Costa Cruises, AIDA Cruises, Carnival Cruises, P&O Cruises, Cunard, Carnival UK, Holland America, Seabourn Cruises, & Princess Cruises. Norwegian Cruise Lines, Celebrity Cruise Lines, Royal Caribbean Cruise Lines, Silverseas, Disney Cruise Lines, MSC Cruises, Scenic Cruises, Hapag Lloyd Cruise Lines, Paul Gauguin Cruises, Swan Hellenic Cruises, Viking Cruises.

Attracting the great and the good.

Fiji continues to attract the world's best-known and best-loved brands in the tourism and hospitality industry - from global giants to independent and boutique names.

These include:

- Marriott International
- Accor Hotels
- Intercontinental Hotels Group (IHG)
- Hilton Worldwide
- Shangri-La
- Six Senses
- Radisson Hotel Group
- Wyndham Hotel Group
- Outrigger Hotels
- Warwick Hotels & Resorts
- Como
- Crowne Plaza
- Rydges
- Hilton Garden Inn
- Radisson Mirage

A host of Tourism accolades.

Fiji's tourism industry has received numerous awards and recognition over the years for its outstanding contributions. These include:

1. **World Travel Awards**
   Best Tourism Board
2. **PATA Gold Award**
   New brand platform
3. **AFAR**
   #1 Place to go in 2024
4. **Conde Nast Gold**
   The Best Hotels and Resorts in the World: The Gold List 2024
   #1 Island in Australia & South Pacific (2025 Readers' Choice Awards)
5. **Travel + Leisure**
   #1 Island
6. **City Nation Place Awards**
   Best Communication Strategy

Honourable Viliame Gavoka at the FETA Awards 2024

ANZ FIJI EXCELLENCE IN TOURISM AWARDS: The ANZ Fiji Excellence in Tourism Awards (FETA) recognise excellence in various categories of Fiji's tourism industry, including hotels and resorts, restaurants, tour operators, and transportation providers.

Award-winning support and service.

TOURISM FIJI

Tourism Fiji is the destination marketing arm of the Fijian Government and is responsible for marketing Fiji as the ideal destination for leisure travel globally. Tourism Fiji has established a presence in eight key markets around the globe, and its activities include advertising, public relations, media initiatives, trade shows, and programmes for the tourism industry and consumer promotions to better showcase Fiji.

As part of its 2023 brand evolution, Tourism Fiji launched a new logo and tag line, Where Happiness Comes Naturally, and five new travel pillars to develop and promote to tourists; Natural Environment, Adventurous Experiences, Community Connections, Recharge and Reconnect, and Food and Drink. These demonstrate a core range of authentic experiences visitors can have in Fiji.

FIJI AIRWAYS

Fiji's national airline, Fiji Airways, is responsible for promoting the country's tourism industry through its marketing and promotional campaigns. The airline operates direct flights to many international destinations, making it easier for visitors to access Fiji. It is a major contributor to foreign exchange earnings as all revenue earned stays in the country. The airline is crucial to the tourism industry as it brings in 70% of all visitor arrivals to Fiji.

In 2025, Fiji Airways continued to receive global recognition for its service excellence and passenger experience. The airline retained its APEX Five Star Major Airline rating for 2025, marking its third consecutive year receiving the distinction.

Fiji Airways was also named among the Top 10 International Airlines in the World in the Travel + Leisure 2025 World's Best Awards, reflecting strong global passenger satisfaction. Further recognition came at the APEX Best in Airline Awards, where the airline won Best Cabin Service and Best Food & Beverage in the South Pacific, and was also recognised as an APEX World Class Airline, placing it among the top 10 airlines globally.

Attractive investment incentives.

STANDARD ALLOWANCE:

This incentive is specifically designed to assist the construction of new hotels, renovation and refurbishment, and extension of existing hotels or integrated tourism development.

Tax Benefit
Investment allowance of 25% of total capital expenditure is allowed as a deduction.

Conditions
Approved hotels shall commence construction of the project within two years from the date the provisional approval was granted. Investment allowance can only be written-off against the income of the hotel business or income from the hotel premises.

There should not be any shift of tax revenue to other countries.

TAX INCENTIVE FOR JOINT VENTURES WITH I-TAUKEI SHAREHOLDING

A new incentive with tax holidays and imports duty concessions will be available for companies with a minimum 30% i-Taukei shareholding, establishing eco-tourism, culture and arts business centres.

The tax holiday tiers are as follows:

Investment Level	Tax Holiday
$5,000,000 to $10,000,000	7 Years
$10,000,001 and above	13 Years

Attractive investment incentives.

SHORT LIFE INVESTMENT PACKAGE:

This incentive is designed to assist:

1. The construction of new hotels and integrated tourism development.
2. The company applying for a short life investment package is carrying out the short life investment project as its first business.
3. The acquisition of existing hotels, along with an additional capital investment exceeding $50,000,000 for refurbishment, extension, and renovations (including support structure and consultant fees, but excluding land costs).
4. Acquiring existing hotels & resorts and undertaking extensions & refurbishments of over $50m.

Tax Benefit

The income of any approved new hotel will be exempted from tax as follows:

- Capital investment from FJ$250,000 to FJ$1,000,000 for 5 consecutive fiscal years.
- Capital investment from FJ$1,000,001 to FJ$2,000,000 for 7 consecutive fiscal years.
- Capital investment from FJ$2,000,001 o FJ$40,000,000 for 13 consecutive fiscal years.
- Capital investment above FJ$40,000,000 for 20 consecutive fiscal years.
- A maximum 20-year tax holiday is granted to companies that acquire existing hotels and undertake refurbishments, extensions, and renovations where provisional approval is granted on or after 1 August 2024.

Conditions:

- The approved project shall be completed within 24 months from the date the provisional approval was granted.
- SLIP Incentives are also available for retirement resorts and hospital resorts, provided the length of, stay is not more than 3 months.

Customs Concessions:

Approved companies under the SLIP incentive are eligible for duty concession under:

- 3% fiscal duty under Code 235A of the Customs Tariff on building materials, furnishings and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment and utensils, specialized water sports equipment e.g. water bikes and other similar goods.
- 0% fiscal duty under Code 244 of the Customs Tariff on all capital goods (including capital equipment, plant & machinery including building materials, furnishings and fittings, room amenities,

kitchen and dining room equipment and utensils and specialized water sports equipment) not available in Fiji.

Conditions

- The approved project shall be completed within 24 months from the date the provisional approval was granted.
- SLIP Incentives is also available for retirement resorts and hospital resorts, provided the length of stay is not more than 3 months.

Other Incentives for the Tourism Industry

- Exempt Income – Backpacker Operators

  In accordance with Part 9, Income Tax (Exempt Income) Regulations 2016, locally owned backpacker operators are exempt from income tax provided their annual gross turnover is not exceeding FJD1,000,000.

- Jet Skis

  In accordance with Code 270 to Part 3 of the Customs Tariff, approved companies registered to operate water sports related businesses and other tourism related activities are eligible for duty concession for jet skis at a rate of 5% Fiscal Duty, Free Import Excise and VAT applicable.

- Existing Hotels and Resorts

  In accordance with Code 235 to Part 3 of the Customs Tariff, approved hotels and resorts are eligible for a 3% fiscal duty, on building materials, furnishings and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment/ utensils, specialized water sports equipment e.g. water bikes and other similar goods.

Legislative Provision

i. Income Tax (Hotel Investment Incentives) Regulations 2016.

ii. Income Tax (Exempt Income) Regulations 2016.

iii. Customs Tariff Act 1986, Part 3, Schedule.

Tour Operators Incentive

This incentive applies to approved non-accommodation related activities provided by a registered business. Eligible activities include (but are not limited to) beach clubs, diving, snorkeling, trekking, surfing, zip lining, river safaris, kayaking, tubing, water parks, and nature tours.

Tax Benefit

Businesses are entitled to a 25% tax deduction on new capital expenditure exceeding FJD 100,000, incurred in a tax year for providing tour activities in Fiji.

More good reasons to invest in Fiji.

ICT CONNECTIVITY:

Fiji has a highly competitive telecommunications sector and enjoys one of the highest rates of ICT penetration in the region. 95% of our population have access to mobile broadband through the use of 4G and 5G technologies. Fiji is establishing a Modern Economic Zone with supporting infrastructure and utilities to cater for large scale ICT operations. Based on 'plug & play' concept, the zone will offer tailor made facilities that will ease setting up operations, simultaneously saving time and cost.

Google's substantial investment in Fiji through the South Pacific Connect Initiative and the entry of Starlink (Fiji) Pte Limited will revolutionize digital connectivity, establish a robust network, and elevate Fiji's technological advancement, underscoring the country's growing significance in the global digital landscape.

TAX FRIENDLY ENVIRONMENT:

Fiji has a business-friendly tax structure that supports innovation and investment with 25% corporate tax, 20% for a foreign company that relocates its headquarters to Fiji and a lower rate of 15% for companies listed on the South Pacific Stock Exchange.

REGIONAL HUB:

As the economic, trade, and transport hub of the South Pacific we serve as the region's bridge to the world and offer duty concessions, investment allowance, tax exemption, and tax-free region as incentives towards trade and investment.

DYNAMIC HUMAN CAPITAL:

Fiji has a young, multi-cultural, vibrant and well-educated work force. With 46% of our population under the age of 25 and a literacy rate of over 90%, Fiji's Human Capital is a very strong Asset.

Key entities championing sector planning and development.

MINISTRY OF TOURISM AND CIVIL AVIATION:

Ministry of Tourism and Civil Aviation: Fiji's Ministry of Tourism and Civil Aviation is responsible for developing and implementing tourism policies and strategies in the country. The Ministry works closely with other organisations to promote the industry and support its sustainable growth. The Ministry is currently (March 2023) developing a new 10-year plan for the sector – the National Sustainable Tourism Framework. This Framework will provide a roadmap to revitalise and enhance the Fijian Tourism industry's competitive positioning and to anticipate future needs.

FIJI AIRPORTS LIMITED (FAL):

Fiji Airports is responsible for the operation of 15 public airports in the Fiji Islands. These include two international airports; Nadi International Airport – Fiji's main international gateway and Suva Airport (Nausori) – Fiji's domestic hub, and 13 outer island airports. Nadi International Airport welcomes more than 2.1 million international passengers and close to 300,000 domestic passengers annually. It also handles over 1.3 million tons of freight, services 20 airlines and connects Fiji to 15 cities, internationally.

Fiji Airports also provides air traffic management in the Nadi Flight Information Region. This includes the airspace of Fiji, Tuvalu,

New Caledonia, Kiribati and Vanuatu covering an area of six million square kilometers (6,000,000 km2).

Fiji Airports is a Level 3 certified Green Carbon Airport. The Airport Carbon Accreditation programme is the only institutionally endorsed programme that independently assesses and recognises airports' efforts to manage and reduce their CO2 emissions.

FIJI HOTEL AND TOURISM ASSOCIATION:

The Fiji Hotel and Tourism Association (FHTA) is a leading industry body representing hotels, resorts, and other tourism stakeholders in Fiji. The association was established in 1965 and has since become a key voice for the tourism industry in Fiji. The primary goal of the FHTA is to encourage and assist the growth and progress of Fiji's tourism industry. The association collaborates with its members to recognize and tackle the challenges and opportunities facing the industry, creating effective strategies to address them.

About Investment Fiji.

Investment Fiji strives to amplify the Fijian brand globally to attract investment and to promote and connect Fijian businesses to the world with a focus on delivering sustainable and diversified results in both outbound trade and inbound investment.

Activities and services include:

INVESTMENT FACILITATION

To facilitate all necessary information and services to assist prospective and existing investors to meet their specific investment project needs.

AFTERCARE

To provide investors with assistance to overcome any challenges to the growth and expansion of their activities and support investors with their expansion and diversification objectives.

POLICY ADVOCACY

To collect information and raise awareness on the challenges faced by investors and recommend reform measures to improve Fiji's investment and business-enabling environment.

INVESTMENT PROMOTION

To increase the contribution made by investors to Fiji's economy by promoting Fiji's competitive and comparative advantages.

EXPORT PROMOTION

To facilitate and promote the development and expansion of export.

IMAGE-BUILDING

To promote Fiji as a desirable investment destination.

GET TO KNOW YOUR PARTNERS BETTER:

Investment Fiji
for investment guidance and advice.

Registrar of Companies
for Business Registration.

Fiji Revenue and Customs Services (FRCS) for Tax Identification number (TIN) and application of application tax investment incentives and concessions.

Reserve Bank of Fiji (RBF)
for issue of shares and partnership interests.

Fiji Immigration Department
for an investor permit or a dual citizenship as preferred.

Fiji National Provident Fund
for registration of the workers.

Local town/City councils
for business license to operate in the respective area.

Other government departments
permit and licenses depending on the type of business venture and waiver application.

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Few Available investment project samples and sites

ECO HIGHLAND BACKPACKER

Eco Highland Backpackers is located in the Namosi Highlands, approximately two hours from Nabukavesi Junction and about 30 minutes from Namosi Eco Retreat. The project requires an estimated investment of FJ$1.2 million to develop an adventure eco-tourism destination. The concept focuses on nature-based activities such as camping, quad biking, river tubing, hiking, horse riding, and waterfall experiences, catering to visitors seeking outdoor and eco-friendly tourism experiences. The land is fully surveyed and leased through the iTaukei Land Trust Board, providing a clear land tenure arrangement. This opportunity supports the expansion of adventure-based eco-tourism within a growing inland tourism corridor in Fiji.

NAIVISASAGA

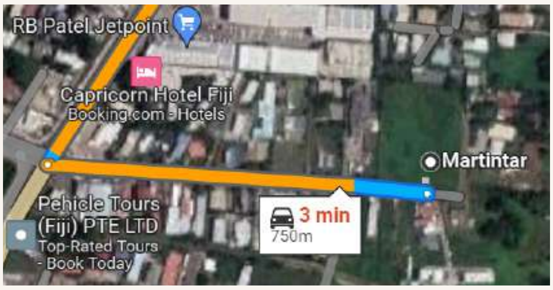
Naivisasaga, a 2.87-hectare (7.09 acres) vacant parcel of land, is located beside the Kings Highway in the Suncoast. The land is mostly level with a slight incline toward the land's boundary that extends into the sea. The land has a somewhat asymmetrical shape, with one side facing the Kings Highway and the other facing the Pacific Ocean. The bottom portion of the property has a lovely beachfront with a wonderful view of Viti Levu Bay.

GAIA (EARTH) RAINFOREST RESORT

The Gaia Earth project proposes a world-first tourism experience in Fiji, blending modern earth science with ancient culture. The project aims to create an immersive experience deeply connected to the ancient ways of Mother Earth. It encompasses various sectors, including well-being tourism, educational tourism, medical tourism, adventure tourism, agroforestry tourism, and eco-tourism. The project owner is seeking potential partnerships for this innovative initiative.

VOLIVOLI PALMS & RESORT

This investment opportunity is for Crown land with a Special Lease (Hotel Development), with an approved Resort Development Plan and the majority of the ground works completed. With opportunities for resort development (villa-style concepts or hotel rooms), vacation homes, and many other things, the entire area is around 1.65 Hectares (4.07 acres). This stunning location is in Volivoli, a town in Rakiraki,on the Suncoast.



NADI BAY SANDS

Nadi Bay Sands is a hybrid development of two buildings which is made of 88 units apartment building and 210 rooms Hotel Building. It is centrally located in Martintar, Nadi at comprising 0.08 hectares (2-acres) of freehold land, a flood-free site adjacent to RB Jetpoint. It is projected that Nadi Bay Sands development will add 300 rooms.

THE GROVE RESIDENCES

The site, zoned "Special Use Tourism Type B," is just five minutes from Denarau Island, Fiji's premier tourism hub. Covering 1.36 hectares (3.36 acres), it has approved development plans, including an Environment Impact Assessment (EIA), ready to commence. The zoning allows for 51-bedroom units, with approval for 53-bedroom units granted in 2019. Utilities are nearby on Narewa Road, and wastewater will be treated on-site until the Nadi Sewage Treatment Plant is upgraded.

UNIQUE PARADISE VIEW RESORT

Unique Paradise View Resort is located on Seaview Drive, a hilltop site offering sweeping 270° Pacific Ocean views near the Coral Coast tourism region. The concept involves the development of a sea view resort and villa complex featuring luxury accommodation such as villas, apartments, and penthouses, complemented by family-friendly facilities including an infinity pool, spa, childcare services, and event spaces suitable for weddings and special occasions.

The site comprises approximately 8.4 acres under Crown lease, positioned on elevated land with access from the main road and essential services available for connection. The project requires an estimated FJ$2.5 million investment and presents an opportunity to develop prime coastal tourism real estate targeting the growing demand for luxury accommodation and destination events along Fiji's Coral Coast.

VOLIVOLI BEACH BAY & MARINA

This investment opportunity is located along Volivoli Road, between Volivoli Beach Resort and DuaDua Beach Resort, in a growing coastal tourism area. The project requires an estimated FJ$6.3 million investment and forms part of a phased development valued at FJ$10.2 million.

The concept is to develop an integrated coastal tourism and marine hub featuring five luxury villas, a 150-seat restaurant and bar, a PADI dive shop, wedding and event facilities, a kids club, resort pool, and a marina with floating docks and a community boat shelter. The tourism-approved site has a completed concept masterplan and allows for phased development, creating opportunities to target niche markets such as dive tourism, weddings, and yachting while enabling early revenue generation.

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